UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

Washington Mutual Bank, Plaintiff, v. Dan W. Adams, Heidi K. Adams, United States of America, Commonwealth of Massachusetts Department of Revenue, Delta Funding Corporation, and Beneficial Massachusetts, Inc., Defendants.

C.A. No.: 05-11686WGY

ENTRY OF APPEARANCE

Notice is hereby given that Brian R. Hachey, Esquire of Shechtman Halperin Savage, LLP. hereby enter his appearance in this matter on behalf of the Defendant, Beneficial Massachusetts, Inc.

Respectfully submitted,

BENEFICIAL MASSACHUSETTS, INC.,

By its attorneys,

Brian R. Hachey, BBO 647710 Shechtman Halperin Savage LLP 86 Weybosset Street Providence, Rhode Island 02903 Tel. (401) 272-1400 Fax (401) 272-1403

Dated: September 29, 2005

CERTIFICATE OF SERVICE

The undersigned does hereby certify that she caused a true and accurate copy of the within Appearance was served via regular mail, postage prepaid, upon the following parties on this the 29th day of September, 2005.

J. Patrick Kennedy, Esq. Buckley, Richardson and Gelinas, LLP One Post Office Square Suite 3700 Boston, MA 02109

Dan W. Adams Heidi K. Adams 15 Highfield Dr. Sandwich, MA 02563

Massachusetts Department of Revenue PO Box 7021 Boston, MA 02204

Delta Funding Corporation 1000 Woodbury Road Suite 200 Woodbury, NY 11797

Internal Revenue Service C/o US Dept. of Justice PO Box 55, Ben Franklin Station Washington, DC 20044